U.S. Patent Application Serial No. 10/088,488 Response to Office Action dated March 23, 2006

IN THE SPECIFICATION:

Please insert the following heading after the title of the invention:

BACKGROUND OF THE INVENTION

Please delete the subtitle on page 1 before the first paragraph and replace with the

following subtitle:

Field of the Invention

Please delete the subtitle on page 1, line 11, and replace with the following subtitle:

Description of the Related Art

Please amend the paragraph on page 1, beginning on line 12 as follows:

There are available audio data files of, for example, a WAV format and a MP3 format as

contents files. To enjoy music by playing back an audio data file, play back software for playing

back the audio data file is necessary separately. That is, when it is desired to enjoy contents files

by playing them back[[them]], it is necessary to install play back software according to each type

of contents files on a computer and then to get a favorite contents file and to play back it by the

play back software.

Please delete the subtitle on page 7, line 18, and replace with the following subtitle:

Detailed Description of an Exemplary Embodiment

-4-